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FOR INFORMATION

INTERIM FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1990, THE FIRST YEAR OF THE BIENNIUM 1990-1991

SUMMARY

The present document, submitted for information to the Executive Board, contains the interim financial report on the accounts of UNICEF for the year ended 31 December 1990, the first year of the biennium 1990-1991. The report, comprised of 8 statements supported by 14 schedules, summarizes the financial results of transactions made in 1990. Notes to the financial statements and a summary of significant accounting policies are included.

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ABBREVIATIONS

AGFUND	Arab Gulf Programme for the United Nations Development Organizations
EEC	European Economic Community
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
GCO	Greeting Card Operation
IAF	Inter-American Foundation
ILO	International Labour Organisation
ILSA	Instituto Latinoamericano de Servicios Legales Alternativos
NGOs	Non-governmental organizations
OEOA	Office for Emergency Operations in Africa (United Nations)
OPEC	Organization of Petroleum Exporting Countries
PAHO	Pan American Health Organization
SIDA	Swedish International Development Agency
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFDAC	United Nations Fund for Drug Abuse Control
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization

I. INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1990

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the interim financial report of the accounts of UNICEF for the year ended 31 December 1990, the first year of the biennium 1990-1991, comprising 8 statements and 14 schedules. The interim financial report provides the details of the 1990 financial results of UNICEF activities. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in 1990 totalled $821 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 1990. Income comprised $536 million for general resources and $285 million for supplementary funds. This included $57 million in emergency contributions, mostly for the African emergency. The breakdown of UNICEF income by source is: 73 per cent ($597 million) from Governments and intergovernmental organizations; 23 per cent ($188 million) from fund-raising campaigns, greeting card profit and individual donations; 1 per cent ($10 million) from the United Nations system; and 3 per cent ($25 million) from miscellaneous sources, including exchange rate revaluation of assets and liabilities and interest.

Expenditures

3. UNICEF expenditures in 1990 were $738 million. This amount consisted of $400 million for programme cooperation from general resources and $265 million for programme cooperation from supplementary funds. The remaining expenditures of $69 million were for administrative services. In addition, there were write-offs and adjustments to income totalling $4 million.

Donations-in-kind

4. Donations-in-kind valued by donors at $13 million were delivered by UNICEF to projects during 1990. Of this total, $11 million were received from the Government of Italy for the expanded programme on immunization and related activities in Africa, the Central American isthmus region and Asia. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts that are not related to commitments approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations (NGOs). In 1990, UNICEF received cash or pledges of $61 million for these special accounts. Disbursements and obligations totaled $75 million, and $3 million was either returned to donors or approved by donors for other services.

Programme commitments

6. During 1990, the Executive Board approved new programme commitments totalling $545 million to programmes for children in countries with which UNICEF cooperates, as well as to regional and interregional projects. This total includes $298 million in commitments from UNICEF general resources and $247 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1990.

Prospects for 1991 and future years

7. In November 1990, at the United Nations Pledging Conference for Development Activities, 64 Governments announced pledges totalling $172 million to 1991 UNICEF general resources. Many industrialized and developing countries pledged increases in their national currencies for 1991 compared with 1990. Past experience indicates that additional funds will be pledged in the months ahead, bringing Government pledges to UNICEF general resources to an estimated $419 million for 1991, an increase of approximately 5 per cent from government income in 1990.

8. With expected contributions from non-governmental sources, income from the Greeting Card Operation (GCO) and supplementary funds, total income for 1991 is projected to total $858 million. Over the period 1992-1994, a 6 per cent nominal annual growth in income is assumed; expenditures would increase at about the same rate as income. General resources convertible cash on hand will decrease over the period 1991-1994 to approximately 10 per cent of general resources income. Cash balances of supplementary funds are expected to increase slightly. The liquidity situation will be adequate to cover the forthcoming financial needs of UNICEF.

(Signed) James P. GRANT
Executive Director of the
United Nation Children's Fund

II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1990

STATEMENT I

COMPARATIVE STATEMENT OF INCOME AND EXPENDITURES FOR THE YEARS ENDED 31 DECEMBER 1990 AND 1989

(United States dollars)

		1990			1989		
		General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME							
Contributions from Governments	(schedule 1)	397,569,298.85	199,781,229.73	597,350,528.58	329,459,471.58	168,978,965.01	498,438,436.59
Contributions from non-governmental sources	(schedule 1)	26,583,744.88	72,053,650.57	98,637,395.45	20,691,552.95	67,756,197.99	88,447,750.94
Greeting Card Operation		89,743,528.14	-	89,743,528.14	49,179,733.07	-	49,179,733.07
United Nations system		-	9,960,444.13	9,960,444.13	-	10,168,977.81	10,168,977.81
Other income	(schedule 2)	39,180,095.29	-	39,180,095.29	38,198,585.60	-	38,198,585.60
Translation adjustment		(17,243,705.49)	2,998,600.08	(14,245,105.41)	(14,300,477.91)	(3,047,827.22)	(17,348,305.13)
TOTAL INCOME		535,832,961.67	284,793,924.51	820,626,886.18	423,228,865.29	243,856,313.59	667,085,178.88
EXPENDITURES							
For programme cooperation from:							
General resources		319,443,231.57	-	319,443,231.57	251,025,155.58	-	251,025,155.58
Programme support services	(statement VII)	80,902,197.99	-	80,902,197.99	71,360,612.85	-	71,360,612.85
Supplementary funds other than United Nations system		-	258,242,881.72	258,242,881.72	-	240,568,535.03	240,568,535.03
United Nations system		-	6,644,331.85	6,644,331.85	-	9,528,931.46	9,528,931.46
Total programme cooperation		400,345,429.56	264,887,213.57	665,232,643.13	322,385,768.43	250,097,466.49	572,483,234.92
Administrative services	(statement VII)	68,652,204.25	-	68,652,204.25	57,786,443.53	-	57,786,443.53
Total expenditures before write-off		468,997,633.81	264,887,213.57	733,884,847.38	380,172,211.96	250,097,466.49	630,269,678.45
Write-off of pledges	(note 4)	799,793.05	3,632,662.55	4,432,455.60	138,205.31	2,709,808.66	2,848,013.97
TOTAL EXPENDITURES		469,797,426.86	268,519,876.12	738,317,302.98	380,310,417.27	252,807,275.15	633,117,692.42
INCOME OVER EXPENDITURES		66,035,534.81	16,274,048.39	82,309,583.20	42,918,448.02	(8,950,961.56)	33,967,486.46

Statements II to VIII and notes 1 to 14 form an integral part of this statement and should be read in conjunction with it.

(Signed) Kano YAMAMOTO
Comptroller

(Signed) James P. GRANT
Executive Director

STATEMENT II

COMPARATIVE STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1990 AND 1989

(United States dollars)

		1990	1989
ASSETS			
Cash holdings	(schedule 3)	320,270,877.61	310,797,592.19
Contributions receivable:			
For current and prior years	(schedule 4)	320,334,520.94	222,870,613.22
For future years	(schedule 5)	22,105,781.86	53,154,261.35
Accounts receivable, advances and deposits	(schedule 6)	140,510,874.26	129,319,634.13
Inventories	(schedule 7)	41,883,056.60	34,252,555.71
Capital assets	(note 14)	5,650,876.30	4,329,001.21
TOTAL ASSETS		850,755,987.57	754,723,657.81
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	76,162,864.10	59,357,193.39
Income received in advance for Greeting Card and related operations		7,125,871.71	11,997,617.73
Accounts payable and other unliquidated obligations	(schedule 9)	62,797,815.29	44,469,883.52
Special accounts:			
Procurement services and other services	(schedule 10)	42,482,142.33	59,636,849.34
TOTAL LIABILITIES		188,568,693.43	175,461,543.98
FUND BALANCE	(statement III)	662,187,294.14	579,262,113.64
TOTAL LIABILITIES AND FUND BALANCE		850,755,987.57	754,723,657.62

Statements III to VIII and notes 1 to 14 form an integral part of this statement and should be read in conjunction with it, especially with regard to outstanding commitments. Statement V shows $392 million of commitments to be financed from future income.

(Signed) Kano YAMAMOTO
Comptroller

(Signed) James P. GRANT
Executive Director

STATEMENT III

COMPARATIVE STATEMENT OF FUND BALANCES FOR THE YEARS ENDED 31 DECEMBER 1990 AND 1989

(United States dollars)

		General resources	Supplementary funds	Total
FUND BALANCE, 1 JANUARY 1989		217,287,551.26	322,939,085.57	540,226,636.83
Adjustment for capital assets fund		4,291,798.14	-	4,291,798.14
Increase in medical insurance plan		944,895.84	-	944,895.84
Decrease in procurement services - staff and related cost		(168,703.63)	-	(168,703.63)
Excess of income over expenditures for the year ended 31 December 1989		42,918,448.02	(8,950,961.56)	33,967,486.46
FUND BALANCE, 31 DECEMBER 1989		265,273,989.63	313,988,124.01	579,262,113.64
Excess of income over expenditures for the year ended 31 December 1990	(statement I)	66,035,534.81	16,274,048.39	82,309,583.20
Interfund transfer		(22,000,000.00)	-	(22,000,000.00)
Increase in medical insurance plan		1,115,965.38	-	1,115,965.38
Decrease in procurement services - staff and related cost		(646,403.07)	-	(646,403.07)
Increase in capital assets fund		22,146,034.99	-	22,146,034.99
FUND BALANCE, 31 DECEMBER 1990		331,925,121.74	330,262,172.40	662,187,294.14

COMPOSITION OF FUND BALANCE, 31 DECEMBER	1990	1989
General resources		
Unrestricted balance	312,693,767.36	262,268,805.18
Programme expenditures in excess of commitments on supplementary-funded projects	(11,225,290.57) a/	(4,835,863.20) b/
Fund for procurement services - staff and related cost	184,893.30	831,296.37
Revolving fund - special events	275,000.00	275,000.00
Fund for insurance	300,000.00	300,000.00
Fund for medical insurance plan	3,258,918.52	2,142,953.14
Fund for capital assets	26,437,833.13	4,291,798.14
General resources balance	331,925,121.74	265,273,989.63
Supplementary funds balance		
Unspent commitments for ongoing projects	330,206,759.38	313,988,124.01
Unspent commitments for completed projects	55,413.02 a/	-
Supplementary fund balance	330,262,172.40	313,988,124.01
TOTAL FUND BALANCE	662,187,294.14	579,262,113.64

a/ E/ICEF/1991/AB/L.12.
b/ E/ICEF/1990/AB/L.10.

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STATEMENT IV

COMPARATIVE STATEMENT OF CASH FLOWS FOR THE YEARS ENDED 31 DECEMBER 1990 AND 1989

(United States dollars)

		1990	1989
INCREASE (DECREASE) IN CASH FROM:			
Total income		820,626,886.18	667,085,178.88
Total expenditures		(738,317,302.98)	(633,117,692.42)
Income over expenditures	(statement I)	82,309,583.20	33,967,486.46
Adjustments to reconcile net income to net cash provided by operating activities:			
Interfund transfer		(22,000,000.00)	-
Fund for medical insurance plan		1,115,965.38	944,895.84
Fund for procurement services - staff and related cost		(646,403.07)	(168,703.63)
Capital assets fund		22,146,034.99	-
Total adjustments		615,597.30	776,192.21
Contributions receivable for current and prior years		(97,463,907.72)	(11,014,634.02)
Contributions receivable for future year		31,048,479.49	42,517,746.88
Accounts receivable, advances and deposits		(11,191,240.13)	(10,696,558.85)
Inventories		(7,630,500.89)	5,197,665.26
Capital assets		(1,321,875.28)	2,116,764.03
Contributions for following years pledged and received in advance		16,805,670.71	(97,245,516.56)
Income received in advance for Greeting Card and related operations		(4,871,746.02)	3,343,262.15
Accounts payable and other unliquidated obligations		18,327,931.77	5,884,882.27
Special accounts		(17,154,707.01)	8,154,607.01
Net funds from (used in) operations		9,473,285.42	(16,998,103.16)
Cash and cash equivalents at beginning of year		310,797,592.19	327,795,695.35
Cash and cash equivalents at end of year		320,270,877.61	310,797,592.19

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STATEMENT V

COMMITMENTS IN 1990 (SUMMARY OF STATEMENT VI)

(United States dollars)

	General resources	Supplementary funds		Total
		Governments and others	United Nations system	
Unspent balance of commitments as at 1 January 1990	852,123,932.47	369,201,334.33	8,592,349.99	1,229,917,616.79
Approved at Executive Board session a/				
New commitments	237,677,153.00			237,677,153.00
Savings and deficits	(588,853.76)			(588,853.76)
Made between Executive Board sessions	60,764,000.00	228,772,243.82	7,886,222.13	297,422,465.95
Adjustments to commitments	440,935.71	10,655,992.75		11,096,928.46
	1,150,417,167.42	608,629,570.90	16,478,572.12	1,775,525,310.44
Expenditures	468,997,633.81	258,242,881.72	6,644,331.85	733,884,847.38
Unspent balance of commitments as at 31 December 1990	681,419,533.61	350,386,689.18	9,834,240.27	1,041,640,463.06
Translation adjustment 1987-1990		(7,072,088.32)		(7,072,088.32)
Subtotal	681,419,533.61	343,314,600.86	9,834,240.27	1,034,568,374.74
Fund balance as at 31 December 1990	312,693,767.36	320,427,932.13	9,834,240.27	642,955,939.76
To be financed from future income	368,725,766.25	22,886,668.73	0.00	391,612,434.98

a/ E/ICEF/1990/P/L.1, E/ICEF/1990/P/L.36, E/ICEF/1990/P/L.38, E/ICEF/1990/AB/L.10, E/ICEF/1989/P/L.41, E/ICEF/1991/AB/L.12 and E/ICEF/1991/P/L.40.

STATEMENT VI

PROGRAMME COOPERATION:
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

Area and country assistance	Unspent balances of commitments as at 1 January 1990	New commitments	Total	Expenditures	Unspent balances of commitments as at 31 December 1990
AFRICA					
Angola	9,026,280.55	5,372,402.23	14,398,682.78	7,274,347.64	7,124,335.14
Benin	5,338,411.03	2,498,000.00	7,836,411.03	2,220,388.49	5,616,022.54
Botswana	595,470.30	2,294,945.24	2,890,415.54	817,567.30	2,072,848.24
Burkina Faso	5,385,959.87	1,369,642.54	6,755,602.41	5,375,286.63	1,380,315.78
Burundi	5,903,394.34	1,177,879.27	7,081,273.61	3,252,596.70	3,828,676.91
Cameroon	2,482,221.43	33,030.91	2,515,252.34	1,139,527.78	1,375,724.56
Cape Verde	676,862.51	1,585,431.51	2,262,294.02	942,762.08	1,319,531.94
Central African Republic	3,840,707.52	1,287,576.00	5,128,283.52	2,939,257.82	2,189,025.70
Chad	5,003,938.84	6,890,674.95	11,894,613.79	4,294,745.72	7,599,868.07
Comoros	300,958.19	1,493,000.00	1,793,958.19	498,876.74	1,295,081.45
Congo	931,606.94	2,163,190.69	3,094,797.63	1,091,179.27	2,003,618.36
Côte d'Ivoire	2,049,401.27		2,049,401.27	1,615,751.14	433,650.13
Equatorial Guinea	433,121.47	380,000.00	813,121.47	784,267.22	28,854.25
Ethiopia	36,627,075.69	8,070,482.06	44,697,557.75	22,392,508.73	22,305,049.02
Gambia	1,019,708.72	340,843.16	1,360,551.88	562,738.28	797,813.60
Ghana	3,307,692.60	139,239.67	3,446,932.27	1,996,828.95	1,450,103.32
Guinea	4,365,968.17	1,442,932.20	5,808,900.37	2,799,271.43	3,009,628.94
Guinea-Bissau	1,489,725.17	1,640,958.40	3,130,683.57	1,647,288.40	1,483,395.17
Kenya	12,691,538.82	4,479,198.05	17,170,736.87	5,212,805.69	11,957,931.18
Lesotho	2,083,307.11	777,650.17	2,860,957.28	1,553,207.24	1,307,750.04
Liberia	1,255,623.89	2,004,445.52	3,260,069.41	527,560.28	2,732,509.13
Madagascar	2,536,328.83	13,572,391.75	16,108,720.58	4,008,066.49	12,100,654.09
Malawi	5,876,469.92	2,195,777.02	8,072,246.94	3,351,259.54	4,720,987.40
Mali	12,246,476.51	3,341,947.89	15,588,424.40	6,143,336.72	9,445,087.68
Mauritania	2,440,871.31	1,833,531.33	4,274,402.64	2,286,036.49	1,988,366.15
Mauritius	200,150.76	1,312,000.00	1,512,150.76	358,649.53	1,153,501.23
Mozambique	24,183,610.39	34,752,623.07	58,936,233.46	15,598,507.20	43,337,726.26
Namibia	2,481,636.95	3,816,036.98	6,297,673.93	3,486,568.25	2,811,105.68
Niger	8,719,136.50	806,283.92	9,525,420.42	2,442,721.81	7,082,698.61
Nigeria	26,886,627.06	5,176,280.48	32,062,907.54	25,490,611.89	6,572,295.65
Rwanda	5,232,712.24	2,709,421.98	7,942,134.22	2,814,049.54	5,128,084.68
Sao Tome and Principe	742,974.12		742,974.12	316,259.75	426,714.37
Senegal	3,339,303.67	3,355,322.77	6,694,626.44	5,072,026.52	1,622,599.92
Sierra Leone	2,143,218.84	7,558,158.23	9,701,377.07	2,697,698.32	7,003,678.75
Somalia	6,316,076.79	1,702,126.09	8,018,202.88	3,643,840.14	4,374,362.74
Swaziland	1,597,544.73	167,251.41	1,764,796.14	938,440.48	826,355.66

.../

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

Area and country assistance	Unspent balances of commitments as at 1 January 1990	New commitments	Total	Expenditures	Unspent balances of commitments as at 31 December 1990
Togo	5,165,676.54	1,596,000.00	6,761,676.54	1,167,551.22	5,594,125.32
Uganda	10,530,860.61	45,484,381.46	56,015,242.07	11,768,757.37	44,246,484.70
United Republic of Tanzania	28,685,329.85	17,652,565.32	46,337,895.17	15,034,309.10	31,303,586.07
Zaire	2,034,746.01	7,000,000.00	9,034,746.01	6,954,814.74	2,079,931.27
Zambia	3,184,154.70	2,255,127.68	5,439,282.38	2,825,702.70	2,613,579.68
Zimbabwe	4,593,640.96	59,469.26	4,653,110.22	2,427,381.12	2,225,729.10
Regional	14,090,423.83	3,923,733.06	18,014,156.89	6,054,964.60	11,959,192.29
Area total	278,036,945.55	205,711,952.27	483,748,897.82	193,820,317.05	289,928,580.77
EAST ASIA AND PAKISTAN					
Bangladesh	86,898,634.67	5,962,324.49	92,860,959.16	33,777,807.04	59,083,152.12
Cambodia	8,620,070.14	7,540,113.50	16,160,183.64	5,310,638.43	10,849,545.21
China	62,814,557.94	398,558.78	63,213,116.72	14,639,113.04	48,574,003.68
Democratic People's Republic of Korea	1,085,880.42		1,085,880.42	462,837.95	623,042.47
Indonesia	15,806,281.30	50,696,021.84	66,502,303.14	9,984,435.46	56,517,867.68
Lao People's Democratic Republic	4,049,726.78	2,068,995.57	6,118,722.35	1,933,450.85	4,185,271.50
Malaysia	1,101,920.32		1,101,920.32	443,289.87	658,630.45
Myanmar	9,136,959.12	2,171,573.95	11,308,533.07	7,869,546.21	3,438,986.86
Pacific Island countries	2,958,361.36	227,294.76	3,185,656.12	1,326,364.20	1,859,291.92
Pakistan	36,441,893.72	10,233,762.18	46,675,655.90	13,385,430.28	33,290,225.62
Papua New Guinea	971,264.62	234,850.84	1,206,115.46	1,036,054.53	170,060.93
Philippines	11,181,743.32	5,127,597.45	16,309,340.77	7,366,188.30	8,943,152.47
Republic of Korea	11,072.19	1,529,952.34	1,541,024.53	444,627.24	1,096,397.29
Thailand	10,453,070.36	2,096,590.44	12,549,660.80	3,396,271.33	9,153,389.47
Viet Nam	14,997,485.28	3,904,824.35	18,902,309.63	10,176,200.19	8,726,109.44
Regional	5,264,748.33	16,185,167.35	21,449,915.68	8,968,741.80	12,481,173.88
Area total	271,793,669.87	108,377,627.84	380,171,297.71	120,520,996.72	259,650,300.99
SOUTH CENTRAL ASIA					
Afghanistan	(332,277.51)		(332,277.51)	13,638.65	(345,916.16)
Bhutan	7,376,958.17	520,556.39	7,897,514.56	3,031,126.72	4,866,387.84
India	86,871,928.23	38,832,788.28	125,704,716.51	79,148,008.09	46,556,708.42
Maldives	646,208.88	1,335,585.06	1,981,793.94	559,555.46	1,422,238.48

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

Area and country assistance	Unspent balances of commitments as at 1 January 1990	New commitments	Total	Expenditures	Unspent balances of commitments as at 31 December 1990
Mongolia	120,527.31		120,527.31	50,810.35	69,716.96
Nepal	19,057,489.86	3,474,982.36	22,532,472.22	7,918,280.06	14,614,192.16
Sri Lanka	7,659,644.76	7,610,413.97	15,270,058.73	4,542,290.32	10,727,768.41
Area total	121,400,479.70	51,774,326.06	173,174,805.76	95,263,709.65	77,911,096.11
MIDDLE EAST AND NORTH AFRICA					
Algeria	184,502.98	295,000.00	479,502.98	445,775.25	33,727.73
Bahrain	50,673.56		50,673.56	50,673.56	0.00
Democratic Yemen *	2,294,854.32	5,923,520.96	8,218,375.28	2,152,913.67	6,065,461.61
Djibouti	1,558,805.13	1,480,000.00	3,038,805.13	1,013,992.61	2,024,812.52
Egypt	19,983,588.49	586,206.91	20,569,795.40	3,972,963.49	16,596,831.91
Iran (Islamic Republic of)	1,250,054.15	5,250,568.60	6,500,622.75	2,461,228.35	4,039,394.40
Iraq	1,882,797.97	3,300,000.00	5,182,797.97	1,453,052.69	3,729,745.28
Jordan	62,272.77	6,661,063.07	6,723,335.84	2,467,214.51	4,256,121.33
Lebanon	2,972,031.22	3,142,574.40	6,114,605.62	3,398,366.29	2,716,239.33
Lebanon rehabilitation	425,976.25	(425,917.75)	58.50	58.50	0.00
Morocco	2,718,846.27	2,920,444.91	5,639,291.18	2,588,920.13	3,050,371.05
Oman	263,935.89	761,649.59	1,025,585.48	451,476.10	574,109.38
Palestinian children and mothers	972,314.86	2,679,388.21	3,651,703.07	1,825,248.80	1,826,454.27
Saudi Arabia	72,552.28	(4,691.24)	67,861.04	23,703.76	44,157.28
Sudan	19,095,249.52	21,307,114.02	40,402,363.54	21,605,783.08	18,796,580.46
Syrian Arab Republic	638,893.37	2,292,000.00	2,930,893.37	660,000.97	2,270,892.40
Tunisia	549,338.00	927,000.00	1,476,338.00	417,648.03	1,058,689.97
Turkey	1,186,779.21	1,200,000.00	2,386,779.21	1,279,039.80	1,107,739.41
Yemen*	6,112,943.84		6,112,943.84	2,158,238.18	3,954,705.66
Regional	128,985.71	4,691.24	133,676.95	80,343.91	53,333.04
Area total	62,405,395.79	58,300,612.92	120,706,008.71	48,506,641.68	72,199,367.03

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

Area and country assistance	Unspent balances of commitments as at 1 January 1990	New commitments	Total	Expenditures	Unspent balances of commitments as at 31 December 1990
EUROPE					
Romania		3,833,797.66	3,833,797.66	210,463.63	3,623,334.03
Area total		3,833,797.66	3,833,797.66	210,463.63	3,623,334.03
THE AMERICAS AND THE CARIBBEAN					
Argentina	1,000,299.72	848,822.29	1,849,122.01	551,794.30	1,297,327.71
Belize	97,495.94		97,495.94	96,421.29	1,074.65
Bolivia	5,944,889.12	7,082,801.16	13,027,690.28	4,136,368.98	8,891,321.30
Brazil	4,899,286.07	10,633,763.72	15,533,049.79	6,574,281.20	8,958,768.59
Chile	410,306.04	199,400.00	609,706.04	449,996.77	159,709.27
Colombia	5,331,908.93	823,017.06	6,154,925.99	2,849,579.59	3,305,346.40
Costa Rica	334,060.12	14,877.50	348,937.62	239,275.34	109,662.28
Cuba		700,000.00	700,000.00	164,476.46	535,523.54
Dominica	7,589.75		7,589.75		7,589.75
Dominican Republic	1,020,661.07	900,917.44	1,921,578.51	1,038,172.02	883,406.49
Ecuador	295,754.64	4,786,058.26	5,081,812.90	1,573,579.95	3,508,232.95
El Salvador	2,169,033.32	228,894.91	2,397,928.23	2,005,946.11	391,982.12
Guatemala	1,877,627.60	2,061,663.36	3,939,290.96	2,722,946.37	1,216,344.59
Guyana	388,143.71	1,480,000.00	1,868,143.71	439,026.67	1,429,117.04
Haiti	2,480,318.91	8,168,798.04	10,649,116.95	2,157,571.73	8,491,545.22
Honduras	1,640,827.62	1,007,109.63	2,647,937.25	1,454,584.95	1,193,352.30
Jamaica	769,111.02	1,983,872.36	2,752,983.38	688,536.64	2,064,446.74
Mexico	2,074,426.61	8,644,255.86	10,718,682.47	3,682,198.46	7,036,484.01
Nicaragua	3,192,909.27	2,751,341.09	5,944,250.36	3,578,033.73	2,366,216.63
Panama	16,529.17	(15,155.76)	1,373.41		1,373.41
Paraguay	1,363,532.53	503,031.44	1,866,563.97	690,917.63	1,175,646.34
Peru	5,706,622.03	2,711,924.78	8,418,546.81	4,478,919.29	3,939,627.52
Saint Lucia	10,244.14		10,244.14		10,244.14
Uruguay	269,936.45		269,936.45	152,201.56	117,734.89
Regional	22,305,993.88	17,801,795.82	40,107,789.70	11,760,783.26	28,347,006.44
Area total	63,607,507.66	73,317,188.96	136,924,696.62	51,485,612.30	85,439,084.32

STATEMENT VI (continued)

PROGRAMME COOPERATION:
STATEMENT OF COMMITMENTS, EXPENDITURES AND UNSPENT BALANCES OF COMMITMENTS TO BE FINANCED FROM GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

Area and country assistance	Unspent balances of commitments as at 1 January 1990	New commitments	Total	Expenditures	Unspent balances of commitments as at 31 December 1990
GLOBAL ASSISTANCE					
Food and nutrition surveillance	4,688,346.91	139,773.70	4,828,120.61	1,251,587.66	3,576,532.95
Regional women's projects	139,232.93		139,232.93	51,529.96	87,702.97
Project preparation and training	31,544,695.06	1,702,425.20	33,247,120.26	15,616,427.99	17,630,692.27
Emergency Reserve Fund a/	1,301,847.00	3,698,732.88	5,000,579.88	2,642,573.10	2,358,006.78
Training of communicators for child survival and development	748,544.74	(237,639.75)	510,904.99	106,223.02	404,681.97
Parliamentarians and the media	92,653.45		92,653.45		92,653.45
International Child Development Centre	6,053,509.00	526,056.97	6,579,565.97	4,190,748.57	2,388,817.40
Global communication		1,000,000.00	1,000,000.00		1,000,000.00
Child survival and development	66,528,789.12	39,447,724.44	105,976,513.56	44,750,902.54	61,225,611.02
WHO/UNICEF joint nutrition	13,168,791.18	(1,984,885.50)	11,183,905.68	4,674,379.98	6,509,525.70
Essential drugs for primary health care in Africa	6,412,693.83		6,412,693.83	1,238,331.29	5,174,362.54
Total global assistance	130,679,103.22	44,292,187.94	174,971,291.16	74,522,704.11	100,448,587.05
TOTAL PROGRAMME ASSISTANCE	927,923,101.79	545,607,693.65	1,473,530,795.44	584,330,445.14	889,200,350.30
Programme support services	163,681,027.00		163,681,027.00	84,947,566.10	78,733,460.90
Administrative services	138,313,488.00		138,313,488.00	68,652,204.25	69,661,283.75
Recovery from packing and assembly activities				(4,045,368.11)	4,045,368.11
TOTAL BUDGET	301,994,515.00		301,994,515.00	149,554,402.24	152,440,112.76
TOTAL ASSISTANCE	1,229,917,616.79	545,607,693.65	1,775,525,310.44	733,884,847.38	1,041,640,463.06

a/ In 1990, the Executive Director made a total allocation of $4,000,000 from the Emergency Reserve Fund as follows: $265,000 to the African emergency; $100,000 to Djibouti; $3,734 to the Islamic Republic of Iran; $1,679,266 to the Sudan; $50,000 to Namibia; $80,000 to the Côte d'Ivoire; $100,000 to Guinea; $580,000 to Liberia; $70,000 for the West Bank/Gaza; $40,000 to the United Republic of Tanzania; $100,000 to Madagascar; $80,000 to Sierra Leone; $692,000 to Angola; $160,000 to Yemen.

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STATEMENT VII

STATUS OF APPROVED BUDGET ESTIMATES FOR THE 1990-1991 BIENNIUM
AS AT 31 DECEMBER 1990

(United States dollars)

	Approved budget estimates	Obligations incurred a/		Unencumbered amounts
		Programme support services	Administrative services	
Budget expenditures				
Category 1 - Staff costs				
International staff costs	94,596,926.00	25,583,163.50	21,618,245.17	47,395,517.33
Local staff costs	90,104,676.00	22,730,979.70	19,208,097.25	48,165,599.05
Category 2 - General operating costs				
General operating costs (headquarters)	56,825,711.00	16,266,953.98	13,745,876.25	26,812,880.77
General operating costs (field)	46,737,067.00	15,465,118.88	13,068,310.80	18,203,637.32
Capital expenditures (headquarters)	2,183,447.00	791,361.29	668,714.89	723,370.82
Capital expenditures (field)	1,199,026.00	405,860.84	342,959.89	450,205.27
Category 3 - Packing and assembly costs	10,347,662.00	3,704,127.91		6,643,534.09
Total all categories	301,994,515.00	84,947,566.10	68,652,204.25	148,394,744.65
Less:				
Recovery from packing and assembly activities b/	10,760,274.00	4,045,368.11		6,714,905.89
Income from packing and assembly activities	6,010,726.00	2,579,709.01		3,431,016.99
All other income	3,738,500.00	1,985,934.47	3,240,093.43	(1,487,527.90)
Contributions from assisted Governments towards local budget costs	1,500,000.00	366,204.02	299,621.47	834,174.51
Subtotal	22,009,500.00	8,977,215.61	3,539,714.90	9,492,569.49
Total	279,985,015.00	75,970,350.49	65,112,489.35	138,902,175.16

a/ Obligations were incurred as follows:

Programme support services	$84,947,566.10
Administrative services (see statement I)	68,652,204.25
Total	$153,599,770.35

b/ Programme support services $84,947,566.10
Less: Recovery from packing and assembly activities 4,045,368.11
Net programme support services (see statement I) $80,902,197.99

STATEMENT VIII

CAPITAL ASSETS FUND

COMPARATIVE STATEMENT OF ASSETS AND FUND BALANCES AS AT 31 DECEMBER 1990 AND 1989

(United States dollars)

	1990	1989
ASSETS		
Cash holdings	21,659,567.68	
Office buildings		
Dar es Salaam, United Republic of Tanzania	363,843.56	181,038.70
Harare, Zimbabwe	394,847.05	394,847.05
New Delhi, India	1,812,847.63	1,812,847.63
Niamey, Niger	247,397.31	247,397.31
Port-au-Prince, Haiti	186,036.90	186,036.90
Sana'a, Yemen	268,276.56	268,276.56
Santiago, Chile	32,142.85	32,142.85
Accra, Ghana	176,960.62	
Subtotal	3,482,352.48	3,122,587.00
UNICEF housing		
Lagos, Nigeria	65,205.61	65,205.61
Harare, Zimbabwe	212,106.46	212,106.46
Kampala, Uganda	250,000.00	250,000.00
Jakarta, Indonesia	226,407.23	226,407.23
Brasilia, Brazil	146,476.57	146,476.57
Juba, Sudan	21,617.96	21,617.96
Windhoek, Namibia	374,099.14	247,397.31
Subtotal	1,295,912.97	1,169,211.14
TOTAL ASSETS	26,437,833.13	4,291,798.14
Liabilities		
Fund balance		
From regular budget appropriations:		
Prior periods	4,291,798.14	4,044,400.83
Current period	-	247,397.31
Transfer from general resources	22,146,034.99	-
TOTAL LIABILITIES AND FUND BALANCE, 31 DECEMBER	26,437,833.13	4,291,798.14

Notes to the financial statements

Income and expenditures

1. Total income from contributions for the year ended 31 December 1990 was $705,948,368, an increase of $108,893,203 compared with the year 1989.

2. Contributions for the year ended 31 December 1990 consisted of $424,153,044 for general resources and $281,795,324 for supplementary funds.

3. Net income from the Greeting Card and related operations for the year ended 31 December 1990 was $89,743,528.

4. The amount of $4,432,456 shown in statement I as a write-off of pledges for the year ended 31 December 1990 consists of the following:

	General resources	Supplementary funds	Total
	(In United States dollars)		
(a) Balance of supplementary funds cancelled by donors		633 948	633 948
(b) Balance of supplementary funds cancelled on completion of project		2 185 031	2 185 031
(c) Unpaid pledges	799 793	461 355	1 261 148
(d) Transfer of funds to Special Accounts		352 329	352 329
Total write-off and adjustments	799 793	3 632 663	4 432 456

5. Income from miscellaneous sources for the year ended 31 December 1990 was $39,180,095 (schedule 2). It consisted mainly of $28,004,778 in interest on funds held in interest-bearing deposits and in current accounts with banks.

6. The actual expenditures for the packing and assembly activities are reported as programme support services costs in statement VII. The 10 per cent surcharge on UNICEF programmes to cover programme support services costs for packing and assembly is offset against total programme support costs, as reported on statement I and noted on statement VII.

7. Supplies shipped by the Supply Division warehouse at Copenhagen in 1990 were valued at $67,501,791, which includes an operational surcharge of 10 per cent to recover packing and warehousing costs (E/ICEF/1985/AB/L.1,

para. 285) and a freight charge of 6 per cent. The surcharge is recorded separately in the accounts of UNICEF and reported as a reduction against programme support services costs. Of the total supplies shipped during the year, 62 per cent went as input to UNICEF country programmes and 38 per cent were delivered on a reimbursable basis on behalf of Governments, other agencies in the United Nations system and NGOs.

Assets, liabilities and fund balances

8. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $14,245,105 in the accounting value of these assets and liabilities during the year ended 31 December 1990.

9. As of 31 December 1990, cash totalled $320,270,878 (statement II). Included in this amount is $42,482,142 held on behalf of donors, mainly for procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

10. Contributions receivable for current and prior years totalled $320,334,521 as of 31 December 1990. Included in contributions receivable is $256,624,060 for supplementary funds, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors. Details and aging are given in schedules 4 and 5, respectively.

11. Contributions pledged and received in advance totalled $76,162,864 as at 31 December 1990. These contributions will be recorded as income in following years in accordance with the conditions specified in the relevant pledge. Details are given in schedule 8.

12. The aggregate of accounts receivable, advances and deposits as at 31 December 1990 totalled $140,510,874, including the accounts of the Greeting Card and related operations, which total $108,511,091 (see "Summary of significant accounting policies", paras. 10-13). Details are given in schedule 6.

13. The aggregate value of inventory as at 31 December 1990 totalled $41,883,056, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock. Details are given in schedule 7.

14. Capital assets reflected in the financial statements of 31 December 1990 consist of office buildings and staff housing presented at their acquisition cost, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets (see "Summary of significant accounting policies", paras. 20-22 for UNICEF capital asset policies). Computer equipment acquired in 1990 has been charged against the administrative budget, a procedure consistently applied since 1986, and are not reflected in the statements. Details of UNICEF capital assets are given in statement VIII.

Schedules to the financial statements

SCHEDULE 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1990 .

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Total
Afghanistan	35,000.00		35,000.00				
Algeria	254.99		254.99				
Angola	1,000.00		1,000.00				
Australia	2,780,000.00	388.08	2,780,388.08	5,067,675.59	1,131,386.83		6,199,062.42
Austria	1,629,893.90	254,309.16	1,884,203.06		582,654.95		582,654.95
Bahamas	775.00		775.00				
Bangladesh	9,480.00		9,480.00				
Barbados	2,000.00	105.00	2,105.00				
Belgium	2,564,102.56	1,095,092.37	3,659,194.93	36,046.51	257,964.71		294,011.22
Belize	5,000.00		5,000.00				
Benin	3,000.00		3,000.00				
Bhutan	6,427.46		6,427.46				
Bolivia	15,000.00		15,000.00				
Botswana	19,170.72		19,170.72				
Brazil		154.19	154.19		638,846.51		638,846.51
British Virgin Islands	155.00		155.00				
Bulgaria	28,169.01		28,169.01				
Burkina Faso	943.86		943.86				
Burundi	5,056.18		5,056.18				
Byelorussian Soviet Socialist Republic	614,896.97		614,896.97				
Cameroon	52,594.67		52,594.67				
Canada	14,561,403.50		14,561,403.50	27,435,620.09	7,879,525.56		35,315,145.65
Chile	70,000.00		70,000.00				
China	650,000.00	750.00	650,750.00				
Colombia	452,482.13		452,482.13				
Costa Rica	10,842.47		10,842.47				
Cuba	45,733.65		45,733.65				
Cyprus	2,083.33	17,563.87	19,647.20				
Czechoslovakia	63,559.32		63,559.32				
Democratic People's Republic of Korea	23,148.15		23,148.15				
Democratic Yemen*	8,901.00		8,901.00				
Denmark	17,531,751.90 a/	105,199.69	17,636,951.59	25,193,914.01	14,128.73		25,208,042.74
Djibouti	1,000.00		1,000.00				
Dominica	1,107.00		1,107.00				

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1990 .

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Total
Ecuador	25,000.00		25,000.00				
Egypt	23,867.49		23,867.49				
El Salvador	50,000.00	345.30	50,345.30				
Ethiopia	49,275.36	60.00	49,335.36				
Fiji	708.63		708.63				
Finland	35,805,626.60	112,150.69	35,917,777.29	5,144,998.50	2,020,484.43		7,165,482.93
France	6,848,802.40	1,636,576.75	8,485,379.15		294,822.01		294,822.01
German Democratic Republic*	449,101.80		449,101.80		44,464.36		44,464.36
Germany, Federal Republic of*	10,179,640.72	6,740,600.43	16,920,241.15	1,556,606.47	4,106,925.23		5,663,531.70
Greece	150,000.00	37,730.00	187,730.00		311,899.68		311,899.68
Guatemala	31,939.35	3,533.38	35,472.73				
Guyana	568.19		568.19				
Haiti		51.32	51.32				
Holy See	2,000.00		2,000.00				
Hong Kong	14,474.03		14,474.03				
Hungary	40,322.58		40,322.58				
Iceland	40,915.65		40,915.65				
India	1,742,690.06	82,500.00	1,825,190.06	70,000.00			70,000.00
Indonesia	300,000.00	641.76	300,641.76				
Iran (Islamic Republic of)	50,000.00		50,000.00				
Iraq	96,774.19		96,774.19				
Ireland	192,187.50	222,621.93	414,809.43	165,289.26	46,875.00		212,164.26
Israel	50,000.00		50,000.00				
Italy	49,327,354.26	1,803,486.75	51,130,841.01	5,334,280.43	40,000.00		5,374,280.43
Jamaica	2,428.57		2,428.57				
Japan	20,730,000.00	4,975,094.86	25,705,094.86	901,124.99	6,844,459.36		7,745,584.35
Jordan	15,384.62		15,384.62				
Kenya	8,695.65		8,695.65				
Kuwait	200,000.00	168.33	200,168.33	2,000,000.00			2,000,000.00
Lao People's Democratic Republic	5,000.00		5,000.00				
Lesotho	1,623.36		1,623.36				
Liberia		88.10	88.10				
Luxembourg	80,128.21	98,460.11	178,588.32				

* Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Total
Madagascar	2,413.97		2,413.97				
Malawi	2,135.36		2,135.36				
Malaysia	84,330.00	364.47	84,694.47				
Maldives	4,193.54		4,193.54				
Malta	7,046.13		7,046.13				
Mauritius	5,298.01	248.97	5,546.98				
Mexico	62,500.00	2,081.35	64,581.35				
Monaco	12,031.39		12,031.39				
Mongolia	5,995.00		5,995.00				
Morocco	70,000.00		70,000.00				
Mozambique		100.00	100.00				
Myanmar	244,973.77	38.34	245,012.11				
Netherlands	17,197,078.98	2,503,499.36	19,700,578.34	14,032,096.56	12,827,330.32		26,859,426.88
New Zealand	534,591.19	13,306.63	547,897.82		122,226.79		122,226.79
Nicaragua	6,200.00		6,200.00				
Niger	2,000.00		2,000.00				
Nigeria	384,352.34	820.22	385,172.56	2,300,622.01			2,300,622.01
Norway	36,837,361.70	56,200.64	36,893,562.34	13,010,649.08			13,010,649.08
Oman	5,000.00		5,000.00	1,212.66	10,436.93		11,649.59
Pakistan	136,710.21	39.78	136,749.99				
Panama	12,500.00		12,500.00				
Papua New Guinea		106.38	106.38				
Philippines	168,928.35		168,928.35				
Poland	2,577.87		2,577.87				
Portugal		163,302.37	163,302.37				
Republic of Korea	400,000.00	300.25	400,300.25		229,393.03		229,393.03
Romania	4,285.71		4,285.71				
Rwanda	3,958.40		3,958.40				
Saint Kitts and Nevis	875.00		875.00				
Saint Lucia	2,586.08		2,586.08				
Saint Vincent and the Grenadines	1,500.00		1,500.00				
San Marino		20,000.00	20,000.00		20,000.00		20,000.00
Saudi Arabia	1,000,000.00	5,561.58	1,005,561.58		48,333.33		48,333.33
Sierra Leone	3,541.67		3,541.67				
Spain	2,597,591.51		2,597,591.51		5,376,112.10		5,376,112.10
Sri Lanka	15,900.00	223.38	16,123.38				
Swaziland	2,713.18		2,713.18				
Sweden	54,263,632.72	45,108.51	54,308,741.23	64,985,023.37			64,985,023.37
Switzerland	12,783,948.68	6,296,841.20	19,080,789.88	5,735,591.56	2,370,290.82		8,105,882.38
Syrian Arab Republic		100.00	100.00				
Thailand	274,934.04	232.56	275,166.60				
Trinidad and Tobago	8,779.63		8,779.63				

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SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Total
Tunisia	42,785.28		42,785.28				
Turkey	52,181.82		52,181.82				
Uganda	63.83		63.83				
Ukrainian Soviet Socialist Republic	704,242.42		704,242.42				
Union of Soviet Socialist Republics	20,963,510.64	28,782.25	20,992,292.89				
United Arab Emirates					235,599.58		235,599.58
United Kingdom of Great Britain and Northern Ireland	15,027,915.62	6,386.62	15,034,302.24	2,634,002.08	2,550,797.48		5,184,799.56
United Republic of Tanzania	5,462.43		5,462.43				
United States of America	65,400,000.00	247,024.27	65,647,024.27	11,617,009.47	24,015,359.50		35,632,368.97
Uruguay	10,000.00		10,000.00				
Venezuela	202,450.36		202,450.36				
Viet Nam	8,000.00		8,000.00				
Yemen*	13,952.00		13,952.00				
Yugoslavia	250,000.00	2,234.45	252,234.45				
Zaire	3,000.00		3,000.00				
Zambia	6,515.78		6,515.78				
Zimbabwe	17,312.25		17,312.25				
Subtotal	397,569,298.85	26,580,575.65	424,149,874.50	187,221,762.64	72,020,317.24		259,242,079.88
AGFUND				37,000.00			37,000.00
EEC				12,522,467.09			12,522,467.09
Subtotal				12,559,467.09			12,559,467.09

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

SCHEDULE 1 (continued)

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	United Nations system	Total
UNITED NATIONS SYSTEM							
United Nations Secretariat		3,169.23	3,169.23		33,333.33	4,448,962.23	4,482,295.56
UNCDF, New York						2,153,500.00	2,153,500.00
UNDRO, Geneva						1,523,880.90	1,523,880.90
UNFPA, New York						1,834,101.00	1,834,101.00
Subtotal		3,169.23	3,169.23		33,333.33	9,960,444.13	9,993,777.46
Grand total	397,569,298.85 b/	26,583,744.88	424,153,043.73	199,781,229.73	72,053,650.57	9,960,444.13	281,795,324.43

SUMMARY

Governments and inter-governmental agencies	597,350,528.58
Non-governmental sources	98,637,395.45
United Nations system	9,960,444.13
Total	705,948,368.16

a/ The pledge of the Government of Denmark to UNICEF general resources was DKr 115 million. Of this amount, DKr 7,042,700 has been recorded to be offset against administrative expenditures incurred by the UNICEF facility in Copenhagen.

b/ Includes $665,825.49 contributed towards local budget costs.

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SCHEDULE 2

OTHER INCOME FOR THE YEAR ENDED 31 DECEMBER 1990
(WITH COMPARATIVE FIGURES FOR 31 DECEMBER 1989)
(United States dollars)

	1990	1989
INCOME RELATED TO THE BUDGET EXPENDITURES a/		
Income from packing and assembly activities b/	(531,583.99)	3,485,075.23
Services to Greeting Card Operation	105,000.00	-
Adjustments of accounts payable related to prior year's budget	7,200,207.63	341,150.44
Agency commissions and reimbursement for services	592,327.42	476,785.29
Income from sale of films, books and other information materials	3,090.15	2,097.05
Income from sale of surplus and obsolete administrative property	573,778.18	421,466.62
Miscellaneous	(137,082.48)	324,551.45
Subtotal	7,805,736.91	5,051,126.08
INCOME RELATED TO PROGRAMME OPERATIONS		
Shipping and insurance claims received	8,016.48	34,405.78
Income from sale of surplus and programme property	242,617.73	251,431.16
Subtotal	250,634.21	285,836.94
INCOME RELATED TO FINANCIAL OPERATIONS		
Interest on current bank accounts and short-term investments	28,004,777.80	28,094,389.68
Cash discounts	384,279.88	278,006.61
Gains (losses) on foreign exchange transactions	2,383,852.79	5,463,583.04
Miscellaneous	832,133.47	566,273.61
Subtotal	31,605,043.94	34,402,252.94
Less: Losses written off	481,319.77	1,540,630.36
Total	39,180,095.29	38,198,585.60

a/ Government contributions towards local budget costs totalled $665,825.49 in 1990. These are Government contributions to UNICEF general resources (schedule 1) and are shown separately in statement VII.

b/ Income from packing and assembly activities (overhead recovery net of variances) does not include the 10 per cent operational surcharge for UNICEF programme expenditures. In statement VII, however, to present the status of approved estimates, the recovery from th e activities is shown inclusive of the 10 per cent surcharge.

SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1990

(United States dollar equivalent)

	Time remaining to maturity					
	At sight	2-7 days	8-30 days	31-90 days	Over 90 days	Total
IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT						
Convertible currencies	2,780,635.96					2,780,635.96
Non-convertible currencies	24,807,992.78					24,807,992.78
Subtotal	27,588,628.74					27,588,628.74
AT CALL ACCOUNTS AND TIME DEPOSITS						
Belgian francs	2,133,269.01		1,282,051.28	1,282,051.28		4,697,371.57
Canadian dollars	1,159,702.51		1,115,411.35	2,532,257.74		4,807,371.60
Deutsche mark	2,503,769.26	1,351,351.35	1,351,351.35	7,094,594.59		12,301,066.55
European currency units	379,036.59		1,367,989.06	2,051,983.58		3,799,009.23
Finnish markkaa	457,014.42	417,827.30	417,827.30	557,103.06		1,849,772.08
French francs	2,622,309.79	1,397,205.59	3,592,814.37	4,590,818.36		12,203,148.11
Greek drachmas	6,805.95					6,805.95
Irish pounds	1,591.73					1,591.73
Italian lire	2,738,711.67	896,860.99				3,635,572.66
Japanese yen	771,187.82		7,421,875.00	4,453,125.00		12,646,187.82
Netherlands guilders	7,622,987.03	1,169,590.64	1,169,590.64	3,508,771.93		13,470,940.24
Norwegian kroner	3,790,692.96	848,896.43	509,337.86	1,867,572.16		7,016,499.41
Portugese escudos	10,502.90					10,502.90
Pounds sterling	2,925,931.46		3,937,007.87	1,968,503.94		8,831,443.27
Spanish pesetas	5,473.40					5,473.40
Swedish kronor	715,900.15		1,436,265.70	2,154,398.56		4,306,564.41
Swiss francs	3,145,373.20		3,149,606.30	7,874,015.75		14,168,995.25
United States dollars	18,068,052.93	19,000,000.00	48,000,000.00	82,000,000.00	20,207,509.59	187,275,562.52
Other convertible currencies	646,658.97					646,658.97
Other non-convertible currencies	1,001,711.20					1,001,711.20
Subtotal	50,706,682.95	25,081,732.30	74,751,128.08	121,935,195.95	20,207,509.59	292,682,248.87
Total	78,295,311.69	25,081,732.30	74,751,128.08	121,935,195.95	20,207,509.59	320,270,877.61
SUMMARY						
Currencies of unrestricted use						294,461,173.63
Currencies of restricted use						25,809,703.98
						320,270,877.61

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SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1990

(United States dollars)

	General resources			Supplementary funds			Grand total
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	Total	General resources and supplementary funds
Afghanistan	40,000.00		40,000.00				40,000.00
Algeria	8,000.00		8,000.00				8,000.00
Argentina	150,000.00		150,000.00				150,000.00
Austria					50,000.00	50,000.00	50,000.00
Bahamas	775.00		775.00				775.00
Bangladesh	9,480.00		9,480.00				9,480.00
Bhutan	6,721.19		6,721.19				6,721.19
Brazil	100,000.00		100,000.00				100,000.00
Burkina Faso	5,187.25		5,187.25				5,187.25
Byelorussian Soviet Socialist Republic	614,896.97		614,896.97				614,896.97
Cameroon	119,521.91		119,521.91				119,521.91
Canada				21,878,487.96	3,611,700.60	25,490,188.56	25,490,188.56
Chile	80,000.00		80,000.00				80,000.00
Comoros	3,000.00		3,000.00				3,000.00
Cyprus	1,000.00		1,000.00				1,000.00
Denmark				12,391,782.01		12,391,782.01	12,391,782.01
Djibouti	2,000.00		2,000.00				2,000.00
Ecuador	7,877.24		7,877.24				7,877.24
Egypt	23,867.49		23,867.49				23,867.49
Fiji	696.81		696.81				696.81
France	1,197,604.80		1,197,604.80	479,041.92		479,041.92	1,676,646.72
Germany, Federal Republic of*				612,566.89		612,566.89	612,566.89
Guatemala	60,000.00		60,000.00				60,000.00
Indonesia	300,000.00		300,000.00				300,000.00
Iran (Islamic Republic of)	50,000.00		50,000.00				50,000.00
Israel	50,000.00		50,000.00				50,000.00
Italy	49,327,354.26		49,327,354.26	30,922,981.96		30,922,981.96	80,250,336.22
Kenya	25,739.13		25,739.13				25,739.13
Kuwait	400,000.00		400,000.00				400,000.00
Lao People's Democratic Republic	5,000.00		5,000.00				5,000.00
Lesotho	449.12		449.12				449.12
Liberia	5,000.00		5,000.00				5,000.00
Luxembourg	80,128.21		80,128.21				80,128.21
Madagascar	4,827.76		4,827.76				4,827.76

* Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

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SCHEDULE 4 (continued)

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1990

(United States dollars)

	General resources			Supplementary funds			Grand total
	Governments and inter-governmental agencies	Non-governmental sources	Total	Governments and inter-governmental agencies	Non-governmental sources	Total	General resources and supplementary funds
Morocco	70,000.00		70,000.00	95,221.47		95,221.47	165,221.47
Netherlands				5,773,326.67	412,678.12	6,186,004.79	6,186,004.79
Niger	2,000.00		2,000.00				2,000.00
Norway				814,262.68		814,262.68	814,262.68
Pakistan	113,972.60		113,972.60				113,972.60
Panama	25,000.00		25,000.00				25,000.00
Philippines	155,234.66		155,234.66				155,234.66
Romania	8,571.42		8,571.42				8,571.42
Senegal	12,000.00		12,000.00				12,000.00
Somalia	142.86		142.86				142.86
Sudan	10,227.27		10,227.27				10,227.27
Swaziland	2,713.18		2,713.18				2,713.18
Sweden				70,426,690.96		70,426,690.96	70,426,690.96
Switzerland				4,956,734.39		4,956,734.39	4,956,734.39
Thailand	195,059.52		195,059.52				195,059.52
Turkey	38,287.22		38,287.22				38,287.22
Ukrainian Soviet Socialist Republic	704,242.42		704,242.42				704,242.42
United States of America	1,450,000.00		1,450,000.00	26,534,467.98	25,494,267.91	52,028,735.89	53,478,735.89
Viet Nam	8,000.00		8,000.00				8,000.00
Yemen*	3,952.00		3,952.00				3,952.00
Yugoslavia	250,000.00		250,000.00				250,000.00
Zaire	7,000.00		7,000.00				7,000.00
Zambia	5,318.18		5,318.18				5,318.18
Zimbabwe	17,312.25		17,312.25				17,312.25
Subtotal	55,758,160.72		55,758,160.72	174,885,564.89	29,568,646.63	204,454,211.52	260,212,372.24

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

SCHEDULE 4 (continued)

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS, AS AT 31 DECEMBER 1990

(United States dollars)

	General resources			Supplementary funds			Grand total
	Governments and intergovernmental agencies	Non-governmental sources	Total	Governments and intergovernmental agencies	Non-governmental sources	Total	General resources and supplementary funds
AGFUND	7,952,300.00		7,952,300.00	3,782,400.00		3,782,400.00	11,734,700.00
EEC				42,707,150.73		42,707,150.73	42,707,150.73
OPEC Fund				118,151.28		118,151.28	118,151.28
Subtotal	7,952,300.00		7,952,300.00	46,607,702.01		46,607,702.01	54,560,002.01
UNITED NATIONS SYSTEM							
United Nations Secretariat					600,000.00	600,000.00	600,000.00
UNCDF, New York					2,150,317.86	2,150,317.86	2,150,317.86
UNDP, New York					844,766.09	844,766.09	844,766.09
UNFPA, New York					1,787,346.49	1,787,346.49	1,787,346.49
UNHCR, Geneva					47,588.89	47,588.89	47,588.89
World Bank					132,127.36	132,127.36	132,127.36
Subtotal					5,562,146.69	5,562,146.69	5,562,146.69
Total	63,710,460.72		63,710,460.72	221,493,266.90	35,130,793.32	256,624,060.22	320,334,520.94

SUMMARY

Governments and intergovernmental agencies	285,203,727.62
Non-governmental sources	29,568,646.63
United Nations system	5,562,146.69
Total	320,334,520.94

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SCHEDULE 5

AGING OF CONTRIBUTIONS RECEIVABLE
AS AT 31 DECEMBER 1990

(United States dollars)

	1987 and prior years	1988	1989	1990	Total
General resources					
Governments and inter-governmental agencies	8,379,056.78	223,785.39	937,818.18	54,169,800.37	63,710,460.72
Supplementary funds					
Governments and inter-governmental agencies	27,569,192.83	34,267,115.67	36,416,122.94	123,240,835.46	221,493,266.90
Non-governmental sources	352,534.39	619,794.01	8,416,323.60	20,179,994.63	29,568,646.63
United Nations system	1,777,413.90	421,493.00	651,638.79	2,711,601.00	5,562,146.69
Subtotal	29,699,141.12	35,308,402.68	45,484,085.33	146,132,431.09	256,624,060.22
Total	38,078,197.90	35,532,188.07	46,421,903.51	200,302,231.46	320,334,520.94

SCHEDULE 6

ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1990
(WITH COMPARATIVE FIGURES FOR 31 DECEMBER 1989)

(United States dollars)

		1990	1989
Accounts receivable			
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly assisted projects		1,247,622.54	1,726,285.61
From non-governmental organizations for fund-raising campaigns			
National Committees for UNICEF	(note 12)	108,511,091.38	83,640,521.35
From Governments - other		1,279,064.99	606,349.82
For shipping and insurance claims		84,949.86	88,598.36
Miscellaneous		5,794,241.15	2,687,996.72
From banks - accrued interest		2,208,301.42	3,379,467.58
From Governments, United Nations agencies and other organizations for special accounts		7,835,259.26	24,746,186.17
Total accounts receivable		126,960,530.60	116,875,405.61
Deposits and prepayments for office services		13,005,947.07	12,038,744.10
Advances			
To suppliers for goods purchased and freight		544,396.59	405,484.42
Grand total		140,510,874.26	129,319,634.13

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SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1990

(WITH COMPARATIVE FIGURES FOR 31 DECEMBER 1989)

(United States dollars)

	1990	1989
UNICEF programme supplies		
UNICEF Procurement and Assembly Centre, Copenhagen		
In stock	30,043,752.72	25,261,414.34
In transit	3,640,878.03	927,308.17
	33,684,630.75	26,188,722.51
Packing materials	260,661.85	200,859.07
Total stocks in the UNICEF Procurement and Assembly Centre and in transit	33,945,292.60	26,389,581.58
Stocks in other locations		
With suppliers	23,727.06	23,727.06
	33,969,019.66	26,413,308.64
Greeting Card Operation		
Raw materials	3,375,738.83	2,880,369.62
Products in process	1,432,657.24	1,028,670.66
Finished goods	3,105,640.87	3,930,206.79
	7,914,036.94	7,839,247.07
Total inventories	41,883,056.60	34,252,555.71

SCHEDULE 8

CONTRIBUTIONS FOR FOLLOWING YEARS PLEDGED/RECEIVED IN ADVANCE
AS AT 31 DECEMBER 1990

(United States dollars)

	Pledged	Received in advance	Total
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES			
Colombia		15,917.81	15,917.81
Denmark	11,722,000.00	380,000.00	12,102,000.00
Hong Kong		4,747.56	4,747.56
Italy	59,890.00		59,890.00
Nicaragua		5,530.00	5,530.00
Norway	3,775,789.47	255,361.15	4,031,150.62
Sweden	2,212,387.80		2,212,387.80
Switzerland	2,701,440.31		2,701,440.31
United States of America	399,231.18	53,302,652.27	53,701,883.45
Subtotal	20,870,738.76	53,964,208.79	74,834,947.55
NON-GOVERNMENTAL SOURCES			
Canada	15,043.10	92,873.45	107,916.55
United States of America	1,220,000.00		1,220,000.00
Subtotal	1,235,043.10	92,873.45	1,327,916.55
Grand total	22,105,781.86	54,057,082.24	76,162,864.10

SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1990

(WITH COMPARATIVE FIGURES FOR 31 DECEMBER 1989)

(United States dollars)

	1990	1989
Accounts payable		
To the United Nations and specialized agencies mainly for staff salaries and related allowances	6,532,085.22	5,927,740.33
For supplies and equipment - suppliers	31,274,710.83	13,448,827.66
For supplies and equipment - United Nations		1,181,701.25
Freight	1,653,450.42	3,780,989.97
Miscellaneous	6,394,471.77	3,524,753.37
Unliquidated obligations		
Budgetary obligations outstanding	12,853,237.51	13,680,316.15
Greeting Card Operation obligations outstanding	4,089,859.54	2,825,554.79
Provision made for amounts payable to staff members under the tax equalization plan		100,000.00
Total	62,797,815.29	44,469,883.52

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SCHEDULE 10

SPECIAL ACCOUNTS IN 1990

(United States dollars)

	Balance as at 1 January 1990	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned	Balance as at 31 December 1990
PROCUREMENT SERVICES AND RELATED SERVICES							
Governments	52,846,891.92	39,538,241.78	916,826.15	93,301,959.85	52,521,600.13	2,345,025.84	38,435,333.88
United Nations System	426,792.01	5,336,507.02	1,579,051.76	7,342,350.79	6,699,152.34	95,793.40	547,405.05
Others	4,252,384.17	7,494,206.87	662,824.95	12,409,415.99	8,332,602.30	747,685.49	3,329,128.20
(schedule 10.1)	57,526,068.10	52,368,955.67	3,158,702.86	113,053,726.63	67,553,354.77	3,188,504.73	42,311,867.13
WORLD CONFERENCE ON EDUCATION (schedule 10.2)	2,110,781.24	1,248,967.99	-	3,359,749.23	3,243,181.16	-	116,568.07
WORLD SUMMIT FOR CHILDREN							
Summit (schedule 10.3)	-	2,759,345.36	-	2,759,345.36	2,722,015.75	-	37,329.61
Mobilization (schedule 10.3)	-	1,462,658.19	-	1,462,658.19	1,446,280.67	-	16,377.52
	-	4,222,003.55	-	4,222,003.55	4,168,296.42	-	53,707.13
TOTAL	59,636,849.34	57,839,927.21	3,158,702.86	120,635,479.41	74,964,832.35	3,188,504.73	42,482,142.33

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SCHEDULE 10.1

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1990
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES							
AGFUND	81,156.32			81,156.32			81,156.32
Afghanistan	16,623.53	62,944.71		79,568.24	62,944.71		16,623.53
Argentina	388.38			388.38			388.38
Australia	186,770.83	119,521.07		306,291.90	237,899.72	499.21	67,892.97
Bangladesh	7,217,513.06	6,246,570.85		13,464,083.91	8,480,650.17	379,327.69	4,604,106.05
Belgium	67,849.23			67,849.23	(10,468.32)	1,170.59	77,146.96
Belize	9,979.78			9,979.78	6,938.85		3,040.93
Benin	644.77			644.77			644.77
Bhutan	-	0.20	177,055.32	177,055.52	176,434.34		621.18
Bolivia	176,893.78	233,537.73		410,431.51	130,719.52	3,112.38	276,599.61
Botswana	24,946.67	34,515.19		59,461.86			59,461.86
Brazil	52,475.16	3,900,000.00		3,952,475.16	3,462,035.83		490,439.33
Burkina Faso	770.21	164,336.00		165,106.21	872.29		164,233.92
Burundi	-	2,860.00	200.75	3,060.75	3,060.75		0.00
Cambodia	-	19,536.00		19,536.00			19,536.00
Canada	331,963.13	478,754.45	73.42	810,791.00	649,762.48	11,456.26	149,572.26
Central African Republic	1,649.93	68,498.20		70,148.13	32,635.97	0.00	37,512.16
Colombia	79,816.36	120,000.00		199,816.36	165,067.54	0.00	34,748.82
Comoros	6,236.42	8,471.00		14,707.42	9,332.21	0.00	5,375.21
Costa Rica	6,642.28			6,642.28	6,435.56	0.00	206.72
Cuba	9,675.80			9,675.80	0.00	0.00	9,675.80
Democratic Yemen*	312,547.27			312,547.27	54,660.85	0.00	257,886.42
Denmark	799,838.20	819,850.78	3,450.00	1,623,138.98	1,036,919.43	187,222.32	398,997.23
Djibouti	-		18,294.78	18,294.78	18,294.78		0.00
Dominica	82.38			82.38	3.22	0.00	79.16
Ecuador	2,585.21			2,585.21	0.00	0.00	2,585.21
Egypt	7,310.37			7,310.37	0.00	0.00	7,310.37
Ethiopia	337,928.93	330,594.09		668,523.02	369,978.65	84,202.54	214,341.83
Finland	67,485.22	173,040.00		240,525.22	213,823.81	0.00	26,701.41
France	542,333.84	390,070.92		932,404.76	412,925.63	(1,343.87)	520,823.00
Gabon	1,372.90			1,372.90	0.00	0.00	1,372.90
Gambia	18,040.35	336,280.00		354,320.35	8,553.57	0.00	345,766.78
Germany, Federal Republic of**	2,365,343.79	1,304,084.57		3,669,428.36	1,128,733.10	0.00	2,540,695.26

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

** Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

SCHEDULE 10.1 (continued)

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1990
Ghana	1,699,435.71	29,131.20		1,728,566.91	650,764.77	1,028,911.03	48,891.11
Guatemala	80.56			80.56	0.00	0.00	80.56
Guinea	29,504.21	35,533.99		65,038.20	20,558.81	0.00	44,479.39
Guinea-Bissau	283.96			283.96	0.00		283.96
Guyana	3,709.48			3,709.48	0.00		3,709.48
Haiti	30,928.45	40,211.00		71,139.45	52,513.46		18,625.99
Honduras	10,941.19			10,941.19			10,941.19
India	260,917.00	522,238.69		783,155.69	419,494.01	4,371.67	359,290.01
Indonesia	76,602.36	3,236,740.00		3,313,342.36	3,062,721.12	0.00	250,621.24
Iran (Islamic Republic of)	6,680.16			6,680.16	0.00	0.00	6,680.16
Iraq	282,105.02			282,105.02	0.00	0.00	282,105.02
Ireland	2,186.45			2,186.45	0.00	2,186.45	0.00
Italy	21,789,242.93	5,338,632.09	(322.11)	27,127,552.91	14,937,869.02	0.00	12,189,683.89
Jamaica	15,137.28	35,625.86		50,763.14	(289.56)	7,408.77	43,643.93
Japan	137,635.68	1,391,487.27	128,238.27	1,657,361.22	1,146,897.97	1,453.88	509,009.37
Kenya	16,591.59	209,904.72	23,113.44	249,609.75	(232.91)	3,430.35	246,412.31
Kiribati	2,325.45			2,325.45	0.00	0.00	2,325.45
Lesotho	32,689.17	4,431.00		37,120.17	22,258.62	3,522.12	11,339.43
Liberia	65,545.51			65,545.51	38,542.30		27,003.21
Libyan Arab Jamahiriya	24,237.33			24,237.33	15,595.46		8,641.87
Madagascar	15,453.59	96,018.20		111,471.79	1,734.39	12,170.22	97,567.18
Malawi	12,394.12	19,615.97		32,010.09	14,123.19		17,886.90
Mali	245,843.52	2,635.65		248,479.17	183,846.09	6,481.85	58,151.23
Mauritania	7,579.40	14,640.12		22,219.52	12,343.92	0.00	9,875.60
Mexico	2,398.28			2,398.28	0.00	1,330.21	1,068.07
Micronesia	6,795.35	15,890.22	(4,151.65)	18,533.92	13,349.03	2,726.82	2,458.07
Morocco	91,612.65			91,612.65	79,193.41	0.00	12,419.24
Mozambique	25.23	9,950.00		9,975.23	9,802.44	0.00	172.79
Myanmar	1,491,133.50	1,415,176.62		2,906,310.12	1,280,380.30	0.00	1,625,929.82
Nepal	42,110.17	105,513.07		147,623.24	77,352.96	51.97	70,218.31
Netherlands	106,614.68	660,792.60		767,407.28	385,461.88	(6,092.89)	388,038.29
Nicaragua	280.61			280.61	0.00	0.00	280.61
Niger				0.00	(677.13)	0.00	677.13
Nigeria	5,771,125.40	174,453.07		5,945,578.47	2,963,338.05	400,000.00	2,582,240.42
Norway	58,126.99	2,545.10	35.26	60,707.35	57,725.01	0.00	2,982.34
Oman	60,436.13	185,647.04		246,083.17	177,051.68	20,855.91	48,175.58
OPEC Fund	157,363.50			157,363.50	127,551.99	0.00	29,811.51
Pakistan	1,911,955.26	2,833,793.88		4,745,749.14	2,714,006.77	4,294.20	2,027,448.17
Papua New Guinea	10,387.00			10,387.00	0.00	0.00	10,387.00
Paraguay	361.60			361.60	0.00	0.00	361.60
Peru	3,385.59		(2,804.58)	581.01	581.01	0.00	0.00
Philippines	68,510.57	55,166.22		123,676.79	45,084.34	15,337.15	63,255.30

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SCHEDULE 10.1 (continued)

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1990
Poland		50,000.00	3,189.59	53,189.59	53,189.59	0.00	0.00
Portugal	965.55			965.55	250.00	715.55	0.00
Romania		1,085,642.46		1,085,642.46	1,021,322.38	0.00	64,320.08
Rwanda	6,107.21	12,574.16		18,681.37	0.00	0.00	18,681.37
Saint Kitts and Nevis	855.66			855.66	(0.42)	856.08	(0.00)
Sao Tome and Principe		6,562.04		6,562.04	0	0	6,562.04
Senegal		6,837.00		6,837.00	0.00	0.00	6,837.00
Seychelles	5,102.17			5,102.17	0.00	5,102.17	0.00
Sierra Leone	326,661.61	69,908.58		396,570.19	114,601.39	0.00	281,968.80
Somalia	136,627.28	253,903.00		390,530.28	1,487.03	135,649.82	253,393.43
Sri Lanka	14,680.47			14,680.47	12,082.02	0.00	2,598.45
Sudan	1,184,119.27	212,007.36		1,396,126.63	718,509.47	(47,174.77)	724,691.93
Syrian Arab Republic	42,500.00	163,333.00		205,833.00	39,848.12		165,984.88
Swaziland	2,273.83			2,273.83	51.19	2,222.64	0.00
Sweden	76,840.51	704,581.98	138,533.86	919,956.35	859,680.70	57,856.16	2,419.49
Switzerland	-		61,872.32	61,872.32	61,872.32		0.00
Thailand	2,955.89	2,598.53		5,554.42	2,426.62		3,127.80
Tokelau	-	3,428.00	19.98	3,447.98	3,447.98		0.00
Tunisia	818.27	847.00		1,665.27	763.44		901.83
Turkey	4,474.31			4,474.31	0.00	4,474.31	0.00
Uganda	139,048.43	63,980.71		203,029.14	17,880.98		185,148.16
Union of Soviet Socialist Republics	-	1,803,882.00		1,803,882.00	0.00		1,803,882.00
United Kingdom of Great Britain and Northern Ireland	-	182,689.00		182,689.00	154,264.67		28,424.33
United Republic of Tanzania	848,731.92	1,654,511.65		2,503,243.57	1,124,632.82		1,378,610.75
United States of America	2,041,857.57	997,459.86	370,027.50	3,409,344.93	2,376,304.95	437.39	1,032,602.59
Vanuatu	1,089.61			1,089.61	53.95	1,035.66	(0.00)
Viet Nam	93,576.64	128,489.00		222,065.64	199,112.14	0.00	22,953.50
Yemen*	261,146.33	243,441.03		504,587.36	282,534.59	0.00	222,052.77
Zaire	258,675.12	400,065.08		658,740.20	279,840.89	0.00	378,899.31
Zambia	59,279.55	27,815.00		87,094.55	30,186.25	0.00	56,908.30
Zimbabwe	60,967.99	214,446.00		275,413.99	0.00	9,764.00	265,649.99
Total	52,846,891.92	39,538,241.78	916,826.15	93,301,959.85	52,521,600.13	2,345,025.84	38,435,333.88

* On 22 May 1990, Democratic Yemen and Yemen merged to form a single State. Since that date, they have been represented as one member with the name "Yemen".

SCHEDULE 10.1 (continued)

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

Donors	Balance as at 1 January 1990 a/	Funds Received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1990
UNITED NATIONS SYSTEM							
ESCWA	940.09			940.09		940.09	
FAO	-	5,150.08		5,150.08	5,150.08		
ILO	-	1,336.21	17,259.83	18,596.04	18,596.04		
PAHO, Washington	-	1,481,430.68	(5,243.75)	1,476,186.93	1,161,583.25		314,603.68
United Nations Secretariat	2,172.90	635.91	97,974.39	100,783.20	98,610.30		2,172.90
UNCDF, New York	13,825.55		3,062.33	16,887.88	3,253.55	13,634.33	
UNDP, New York	3,013.26	218,810.73	12,910.89	234,734.88	115,777.47	35,199.72	83,757.69
UNDRO, Geneva	166.62	101,368.16	19,614.90	121,149.68	120,983.06		166.62
UNESCO	1,375.83	32,579.70	40,955.00	74,910.73	69,966.20		4,944.53
UNFDAC	2,676.51			2,676.51	373.22	2,303.29	
UNFPA, New York	10,012.71	1,750,987.70	1,447,636.49	3,208,636.90	3,203,694.69	888.43	4,053.78
UNHCR, Geneva	72,576.90	219,398.50	(25,810.74)	266,164.66	181,400.23	30,110.72	54,653.71
UNRWA	6,644.09	320,676.60	(4,124.65)	323,196.04	323,196.04		
WFP	3,167.24	548.35		3,715.59	3,150.41		565.18
WHO	307,844.00	1,203,584.20	(25,182.93)	1,486,245.27	1,393,417.80	12,716.82	80,110.65
World Bank	2,376.31			2,376.31			2,376.31
Total	426,792.01	5,336,507.02	1,579,051.76	7,342,350.79	6,699,152.34	95,793.40	547,405.05
Others	4,252,384.17	7,494,206.87	662,824.95	12,409,415.99	8,332,602.30	747,685.49	3,329,128.20
Grand total	57,526,068.10	52,368,955.67	3,158,702.86	113,053,726.63	67,553,354.77	3,188,504.73	42,311,867.13

a/ Other procurement services, formerly known as warehouse sales, were classified as special accounts in 1990.

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SCHEDULE 10.2

WORLD CONFERENCE ON EDUCATION FOR ALL AND RELATED ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

	Funds received
GOVERNMENTS:	
Australia	100,000.00
Italy	100,000.00
Japan	250,000.00
Switzerland	100,000.00
United States of America	250,000.00
Subtotal	800,000.00
UNITED NATIONS SYSTEM:	
UNDP	16,287.99
UNFPA	60,000.00
World Bank	8,000.00
Subtotal	84,287.99
OTHERS:	
Asian Development Bank	134,000.00
ILSA/IAF	25,000.00
Inter-American Development Bank	205,680.00
Subtotal	364,680.00
Total funds received	1,248,967.99
Fund balance from prior period	2,110,781.24
	3,359,749.23
Expenditures incurred	3,243,181.16
Unspent balance	116,568.07

SCHEDULE 10.3

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

	FUNDS PLEDGED	FUNDS RECEIVED	
		SUMMIT	MOBILIZATION
GOVERNMENTS:			
ALBANIA	2,000.00		2,000.00
BANGLADESH	1,522.21	1,522.21	
BARBADOS	1,996.70	1,996.70	
BELGIUM	100,000.00	100,000.00	
BHUTAN	5,000.00	5,000.00	
BRAZIL	30,000.00	30,000.00	
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	15,000.00	0.00	
CAMEROON	7,407.40	7,407.40	
CANADA	208,333.33	208,333.33	
CHAD	1,063.83	1,063.83	
CHILE	5,000.00		5,000.00
CHINA	50,000.00	25,000.00	25,000.00
CUBA	4,000.00	4,000.00	
CZECHOSLOVAKIA	100,000.00		100,000.00
DENMARK	87,009.48	87,009.48	
DJIBOUTI	1,000.00	1,000.00	
DOMINICA	500.00	500.00	
EGYPT	50,000.00		0.00
EL SALVADOR	5,000.00	0.00	
ETHIOPIA	1,000.00	1,000.00	
FINLAND	250,375.56	174,375.56	76,000.00
FRANCE	114,503.82	114,503.82	
GAMBIA	3,000.00	0.00	
GERMANY, FEDERAL REPUBLIC OF*	264,900.66	232,642.66	32,258.00
GREECE	5,163.08	5,163.08	
HOLY SEE	3,000.00		3,000.00
INDIA	30,000.00	1,000.00	0.00
INDONESIA	50,000.00	20,000.00	30,000.00
IRELAND	159,270.00	159,270.00	
ITALY	250,000.00	150,000.00	100,000.00
JAPAN	200,000.00	200,000.00	
JORDAN	5,000.00	0.00	
KENYA	2,174.00		0.00
KUWAIT	100,000.00	100,000.00	
LEBANON	5,000.00	5,000.00	
LIBERIA	5,000.00	0.00	
LIECHTENSTEIN	2,000.00	2,000.00	

* Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

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SCHEDULE 10.3 (continued)

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES

(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

	FUNDS PLEDGED	FUNDS RECEIVED	
		SUMMIT	MOBILIZATION
MALAYSIA	50,000.00	50,000.00	
MALDIVES	2,000.00	500.00	1,000.00
MALI	57,591.62	57,591.62	
MEXICO	75,000.00	75,000.00	
MYANMAR	2,318.39	2,318.39	
NEPAL	1,000.00		1,000.00
NETHERLANDS	100,000.00	100,000.00	
NIGERIA	50,000.00	50,000.00	
NORWAY	96,952.22	96,952.22	
PAKISTAN	50,079.68	50,079.68	
PHILIPPINES	2,500.00	2,500.00	
REPUBLIC OF KOREA	50,000.00		50,000.00
ROMANIA	10,000.00	10,000.00	
SAINT VINCENT AND THE GRENADINES	1,851.00	0.00	
SAUDI ARABIA	20,000.00	0.00	
SENEGAL	23,904.38		23,904.38
SINGAPORE	10,000.00	10,000.00	
SRI LANKA	2,500.00	2,500.00	
SUDAN	25,000.00	25,000.00	
SWEDEN	200,000.00	200,000.00	
SWITZERLAND	50,000.00		50,000.00
THAILAND	2,000.00	2,000.00	
TUNISIA	2,000.00	2,000.00	
TURKEY	25,000.00	0.00	
UGANDA	30,000.00		30,000.00
UKRANIAN SOVIET SOCIALIST REPUBLIC	15,000.00	0.00	
UNION OF SOVIET SOCIALIST REPUBLICS	100,000.00	0.00	
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	134,615.38	134,615.38	
UNITED STATES OF AMERICA	150,000.00	150,000.00	
URUGUAY	1,000.00	0.00	
VENEZUELA	50,000.00		50,000.00
YUGOSLAVIA	20,000.00		20,000.00
ZAIRE	50,000.00	50,000.00	
ZIMBABWE	50,000.00	50,000.00	
	3,635,532.74	2,758,845.36	599,162.38

SCHEDULE 10.3 (continued)

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

	FUNDS PLEDGED	FUNDS RECEIVED	
		SUMMIT	MOBILIZATION
NATIONAL COMMITTEES:			
AUSTRIA	5,504.59		5,504.59
BELGIUM	10,000.00		10,000.00
BULGARIA	2,475.00		0.00
CANADA	50,000.00		0.00
FRANCE	49,541.28		49,541.28
GERMANY, FEDERAL REPUBLIC OF*	100,000.00		100,000.00
ITALY	49,195.65		49,195.65
JAPAN	103,333.33		103,333.33
LUXEMBOURG	2,857.15		2,857.15
NETHERLANDS	150,000.00		150,000.00
NEW ZEALAND	1,119.61		1,119.61
POLAND	2,500.00		0.00
PORTUGAL	2,501.51		2,501.51
SAN MARINO	811.04		811.04
SPAIN	105,729.16		105,729.16
SWEDEN	25,000.00		25,000.00
SWITZERLAND	20,000.00		20,000.00
TURKEY	25,000.00		25,000.00
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	84,459.46		84,459.46
UNITED STATES OF AMERICA	150,000.00		100,000.00
YUGOSLAVIA	1,932.22		1,932.22
	941,960.00		836,985.00
OTHERS: a/			
CONGO	810.81		810.81
GAMBIA	6,787.67	0.00	
SAUDI ARABIA	25,000.00		25,000.00
UNITED STATES OF AMERICA	151,200.00	500.00	700.00
	183,798.48	500.00	26,510.81

* Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

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SCHEDULE 10.3 (continued)

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES
(SUMMARY OF 1990 TRANSACTIONS)

(United States dollars)

	FUNDS PLEDGED	FUNDS RECEIVED	
		SUMMIT	MOBILIZATION
TOTAL PLEDGES/FUNDS RECEIVED	4,761,291.22	2,759,345.36	1,462,658.19
EXPENDITURES INCURRED		2,722,015.75	1,446,280.67
UNSPENT BALANCE		37,329.61	16,377.52
BUDGETS APPROVED BY THE EXECUTIVE BOARD	5,134,445.00	2,994,762.00	2,139,683.00

a/ Contributions received from individuals and private organizations in these countries.

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SCHEDULE 11

INCOME, EXPENDITURES AND FUND BALANCE RELATED TO PROCUREMENT SERVICES FOR THE YEAR ENDED 31 DECEMBER 1990

(United States dollars)

SOURCES OF FUNDS	
Fund balance, 1 January 1990	831,296.37
Funds received	2,078,656.71
Total funds available	2,909,953.08
USES OF FUNDS	
Staff-related expenses	2,612,977.57
Transfers to income	112,082.21
Total expenditures and transfers	2,725,059.78
Fund balance, 31 December 1990	184,893.30

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounts

1. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF.

2. By its decision 1987/13, taken at its 1987 regular session, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. By its decision 1987/2, taken at its 1987 regular session, the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis.

4. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

5. Contributions income received from National Committees and NGOs is accounted for on a cash basis of accounting, with the exception of supplementary funds and emergency contributions, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

6. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are made are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are valued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28, differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

8. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including those of the GCO. The principles of consolidation reflect the accounting policies outlined in paragraphs 9 to 13 below.

9. The reporting period and accounts of the Greeting Card and related operations are maintained on a fiscal year basis, ending 30 April.

10. However, for consolidation purposes only, the UNICEF financial statements include the accounts of the Greeting Card and related operations on a calendar year basis, as at 31 December, based on the trial balance of the accounts of the Greeting Card and related operations.

11. The trial balance of the accounts of the Greeting Card and related operations on a calendar year basis, as at 31 December, is derived by estimating receivables, sales and profit on goods delivered to consignees from the ongoing GCO campaign.

12. The financial effect of consolidating the accounts of the Greeting Card and related operations on a calendar basis is reflected, most notably, in the receivables and earning of GCO.

13. Inter-office transactions between UNICEF and the Greeting Card and related operations are eliminated for consolidation purposes.

Income and expenditure

14. Income consists of general resources and supplementary funds. General resources include funds from the voluntary annual contributions of Governments, the net income from GCO, unearmarked funds contributed by the public and other income. Supplementay funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for emergencies and for specific purposes within the programmes approved by the UNICEF Executive Board. These earmarked contributions become part of UNICEF commitments. If specific terms and conditions are established by donors, separate accounts are maintained for purposes of reporting and financial management.

15. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance" (statement II).

16. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

17. The statement of income and expenditure (statement I) does not include funds received and expenditures made from special accounts, which are reflected in schedules 10, 10.1, 10.2 and 10.3. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

Assets and liabilities

18. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

19. All outstanding pledges for contributions are recorded as receivables (see para. 15 above).

20. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989.

21. During 1990, a capital asset fund was established to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. The capital asset fund was created through a transfer from general resources.

22. Future acquisitions of UNICEF capital assets will be included in the capital asset fund and, at such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset fund.

23. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies. The aggregate total represents the inventory, the value of which is adjusted by the accumulated variance between average and actual costs.

24. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost. The aggregate total is adjusted by the accumulated variances to reflect their actual costs.

25. No provision is made for staff entitlements for repatriation, etc., in future years or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

26. A reserve for insurance of $200,000 was established in November 1950 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. The reserve is restored to its authorized limit by a transfer from income. In 1987, UNICEF decided to self-insure for property losses of $100,000. Accordingly, a reserve funded from the budget was established. This reserve was funded equally from the biennium 1986-1987 and the biennium 1988-1989.

Annex I

STATISTICAL AND OTHER DATA

The present annex comprises tables giving statistical and other data concerning UNICEF activities which, although not forming part of the financial statements, are provided for information purposes.

Tables

1. Total programmes funded from general resources and supplementary funds approved in 1990 (summary by region and type of programme)

2. Summary of programmes funded from general resources approved by the Executive Board in 1990 (by region and type of programme)

3. Programmes entering into effect during 1990 between Board sessions corresponding to specific contributions received or pledged during 1990 and adjustments and transfers

4. Summary of expenditures in 1990 by region and type of programme

5. Expenditure for cooperation by programme in 1990 and 1989

6. Status of funds from the United Nations system related to Board commitments as at 31 December 1990

7. Assistance financed by UNFPA through UNICEF in 1990

TABLE 1

Total programmes funded from general resources and supplementary funds approved in 1990

(Summary by region and type of programme)

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Inter-regional	Total	Percentage
Child health							
Immunization	11,296	5,512	15,071	8,647		40,526	7
Control of diarrhoeal diseases	2,408	1,972	3,588	2,334		10,302	2
Other health	71,660	12,031	61,227	10,195	4,527	159,640	28
Subtotal	85,364	19,515	79,886	21,176	4,527	210,468	38
Water supply and sanitation	39,797	1,947	26,997	4,392		73,133	13
Nutrition	9,551	3,489	16,293	980	3,577	33,890	6
Food	3,620	1,525	1,130			6,275	1
Education	10,012	7,419	12,108	3,728	15,000	48,267	9
Young child development	724	3,099	689	1,070		5,582	1
Community organization and development	4,773	2,289	8,267	216		15,545	3
Area-based, integrated and urban services	9,406	3,822	477	1,345		15,050	3
Women-centred programmes	4,073	4,901	670	421		10,065	2
Children in especially difficult circumstances	7,217	5,544	2,737	1,050	300	16,848	3
Advocacy	6,536	4,268	6,930	2,215	1,000	20,949	4
Planning and project support	18,728	6,586	4,500	3,153	25	32,992	6
Emergency relief and rehabilitation	14,372	1,068	11,744	22,352	6,793	56,329	10
Unallocated reserve a/	-	6,000	4,745	-	4,677	15,422	3
Total	214,173	71,472	177,173	62,098	35,899	560,815	100
Balance from previously approved programme						(25,716)	
Subtotal						535,099	
Savings and deficit						(148)	
Adjustments						10,656	
GLOBAL TOTAL						545,607	

a/ This assistance cannot be broken down into the categories above.

TABLE 2

Summary of programmes funded from general resources approved by the Executive Board in 1990

(By region and type of programme)

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Inter-regional	Total	Percentage
Child health							
Immunization	11,296	5,512	15,071	8,647		40,526	13
Control of diarrhoeal diseases	2,408	1,972	3,588	2,334		10,302	3
Other health	32,224	4,847	8,750	7,384	3,000	56,205	17
Subtotal	45,928	12,331	27,409	18,365	3,000	107,033	33
Water supply and sanitation	17,804	827	15,669	2,003		36,303	11
Nutrition	8,399	1,872	13,321	880	3,479	27,951	9
Food	2,305	1,393	775			4,473	1
Education	9,362	3,570	6,859	3,144	15,000	37,935	12
Young child development	724	2,815	494	1,070		5,103	2
Community organization and development	2,913	785	6,707	198		10,603	3
Area-based, integrated and urban services	8,440	3,712		760		12,912	4
Women-centred programmes	3,973	2,742	425	75		7,215	2
Children in especially difficult circumstances	6,118	574	370	486		7,548	2
Advocacy	6,201	3,478	6,847	2,038	1,000	19,564	6
Planning and project support	17,905	5,291	4,420	3,153	25	30,794	9
Emergency relief and rehabilitation	1,280		2,000		2,698	5,978	2
Unallocated reserve a/	-	6,000	4,745	-	-	10,745	3
Total	131,352	45,390	90,041	32,172	25,202	324,157	100
Balance from previously approved programme						(25,716)	
Subtotal						298,441	
Savings and deficit						(148)	
GLOBAL TOTAL						298,293	

a/ This assistance cannot be broken down into the categories above.

TABLE 3

Programmes entering into effect during 1990 between Board sessions corresponding to specific contributions received or pledged during 1990 and adjustments and transfers

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Inter-regional	Total	Percentage
Health	39,436	7,184	52,477	2,811	1,527	103,435	42
Water supply and sanitation	21,993	1,120	11,328	2,389		36,830	15
Nutrition	1,152	1,617	2,972	100	98	5,939	2
Food	1,315	132	355			1,802	1
Education	650	3,849	5,249	584		10,332	4
Young child development		284	195			479	0
Community organization and development	1,860	1,504	1,560	18		4,942	2
Area-based, integrated and urban services	966	110	477	585		2,138	1
Women-centred programme	100	2,159	245	346		2,850	1
Children in especially difficult circumstances	1,099	4,970	2,367	564	300	9,300	4
Advocacy	335	790	83	177		1,385	1
Planning and project support	823	1,295	80			2,198	1
Emergency relief and rehabilitation	13,092	1,068	9,744	22,352	4,095	50,351	20
Unallocated a/					4,677	4,677	2
Total	82,821	26,082	87,132	29,926	10,697	236,658	96
Adjustments	2,713	623	6,606	30	684	10,656	4
Grand Total	85,534	26,705	93,738	29,956	11,381	247,314	100

a/ Cannot be broken down into the above categories; consists mainly of planning and project.

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TABLE 4

Summary of expenditures in 1990 by region and type of programme

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Inter-regional	Total	Percentage
Child health							
Immunization	51,135	11,263	71,214	14,016	1,457	149,085	25
Control of diarrhoeal disease	2,809	1,378	2,915	1,552	621	9,275	2
Other health	50,715	10,073	24,066	5,780	1,216	91,850	16
Subtotal	104,659	22,714	98,195	21,348	3,294	250,210	43
Child nutrition and food	13,302	2,194	10,927	323	2,354	29,100	5
Water supply and sanitation	26,554	4,753	43,056	7,699	334	82,396	14
Education a/	11,567	6,483	34,922	2,983	1,167	57,122	10
Other programme areas b/	13,909	12,666	11,971	2,218	492	41,256	7
Emergency	18,947	212	10,972	18,389	619	49,139	8
Planning/advocacy/ programme support	27,492	8,915	22,720	3,659	12,321	75,107	13
Total	216,430	57,937	232,763	56,619	20,581	584,330	100
Programme support services						84,947	
Total assistance						669,277	
Administrative services						68,652	
Recovery from programmes						(4,045)	
TOTAL EXPENDITURE						733,884	

a/ Includes young child development programme.

b/ Consists of community development and organization, children in especially difficult circumstances and women-centred programme.

TABLE 5

Expenditure for cooperation by programme in 1990 and 1989

(Thousands of United States dollars)

	1989		1990		Total 1989-90		1989-90 Increase (decrease)	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage
Child health	203,464	41	250,216	43	453,680	42	46,752	23
Child nutrition and food	27,566	6	29,085	5	56,651	5	1,519	6
Water supply and sanitation	75,693	15	82,396	14	158,089	15	6,703	9
Education a/	36,549	7	57,122	10	93,671	9	20,573	56
Other programme areas b/	34,590	7	41,252	7	75,842	7	6,662	19
Emergency	49,277	10	49,139	8	98,416	9	(138)	0
Planning/advocacy/ programme support	73,983	15	75,120	13	149,103	14	1,137	2
Total	501,122	100	584,330	100	1,085,452	100	83,208	17
Programme support services	76,485		84,947		161,432		8,462	
TOTAL EXPENDITURE	577,607		669,277		1,246,884		91,670	

a/ Includes young child development programme.

b/ Consists of community development and organization, children in especially difficult circumstances and women-centred programme.

Table 6

Status of funds from the United Nations system related to Board commitments as at 31 December 1990

(United States dollars)

	Opening balance 1 January 1990	Received	Accounts-adjusted	Total	Expenditures	Returned/ transferred	Balance 31 December 1990
UNDRO	267,337.64	1,523,880.90		1,791,218.54	447,125.89		1,344,092.65
UNHCR	(41,469.89)			(41,469.89)	3,761.17		(45,231.06)
UNCDF	(1,201,472.62)	3,466,713.70		2,265,241.08	1,375,317.65		889,923.43
UNDP	(920,747.72)			(920,747.72)	4,574.55		(925,322.27)
UNFPA	26,177.04	90,000.00		116,177.04	592,972.09		(476,795.05)
UNESCO			4,832.00	4,832.00	332.00		4,500.00
United Nations Secretary-General's appeals	5,000.25		(5,000.25)	0.00	0.00		0.00
United Nations African Emergency Trust Fund	553,388.39		168.25	553,556.64	306,999.52		246,557.12
Office of the Special Representative of the Secretary-General for Cambodia	(600,000.00)			(600,000.00)			(600,000.00)
Coordinator for United Nations Assistance Programme Relating to Afghanistan	3,586,539.79	4,448,962.23		8,035,502.02	3,897,591.99		4,137,910.03
World Bank	(257,754.36)			(257,754.36)			(257,754.36)
Total	1,416,998.52	9,529,556.83	0.00	10,946,555.35	6,628,674.86		4,317,880.49

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Table 7

Assistance financed by UNFPA through UNICEF in 1990

(United States dollars)

Country	Unspent balance of commitments as of 1 January 1990	New allocations	Adjustment	Total	Expenditure	Unspent balance of commitments as of 31 December 1990
Africa						
Central African Republic	61,316	(17,424)	(2)	43,890		43,890
Mali	2,109	(2,109)		0		0
Senegal	34			34	34	0
Asia						
Afghanistan	26,688			26,688	15,612	11,076
China	20,000	(20,000)		0		0
Sri Lanka	11			11	11	0
Total	110,158	(39,533)	(2)	70,623	15,657	54,966

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Annex II

GLOSSARY OF SELECTED UNICEF TERMINOLOGY USED IN THE REPORT

ACCOUNTS, AUDITED

The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

ACCRUAL SYSTEM OF ACCOUNTING

To record income or expenditures in the accounting period to which they relate, notwithstanding that the receipt or payment of funds may take place in a different accounting period.

BUDGET

A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF administrative and programme support costs, as well as to the Greeting Card Operation (GCO). However, the Executive Board approves an appropriation of funds only for UNICEF administrative and programme support costs.

Budget estimates

Estimates of the costs of proposed administrative and programme support activities prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised

Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

Budget commitments

The total appropriation of funds approved by the Executive Board for UNICEF administrative and programme support costs, against which obligations may be incurred for those purposes up to the amount so approved.

CASH HOLDINGS

The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, saving accounts and interest-bearing deposits.

Cash-in-transit

Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts

The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits

Funds temporarily available, over those needed for immediate requirement, held in short-term interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand (also called "petty cash")

Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

COMMITMENTS FOR PROGRAMME COOPERATION

The total appropriation of funds approved by the Executive Board for UNICEF cooperation in country programmes or regional projects for periods from one to five years.

Commitments made at the Board session

Programme and budget commitments recommended by the Executive Director that are submitted for approval to the Board at its annual sessions.

Commitments made between Board sessions

Programme commitments related to projects approved at the annual Board sessions for specific contributions, subsequently entering into effect on receipt of funds or firm pledges. May also include programme commitments from general resources approved by "mail poll".

Commitments, savings and deficits

Commitments for programme cooperation are expressed in terms of the unit of accounts (United States dollars). They reflect estimated cost of supplies, services and local costs. Actual expenditures usually differ from estimated costs, thus creating savings or deficits that are submitted yearly to the Board to authorize either a reduction of outstanding commitments (savings) or new commitments to cover overexpenditures on approved programmes.

Commitments, unspent balance

Programme commitments have no annual expiration date; they may continue during the plan of operation. At the time a new recommendation is prepared for presentation to the Board, unspent balances of previous commitments may be deducted from the new amount requested or may also be reprogrammed. In some cases, the unspent balance may be cancelled for reasons preventing the continuation of the programme.

CONTRIBUTIONS, VOLUNTARY

Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

CONTRIBUTIONS RECEIVABLE

Contributions pledged to UNICEF but not received until a future time.

CURRENCIES OF "RESTRICTED USE" FOR UNICEF

Currencies, the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because they are fully convertible.

EARMARKED

To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

EQUIPMENT, NON-EXPENDABLE

Equipment with a serviceable life of more than one accounting period for which inventory records are maintained.

EXPENDITURES

The payment of cash or the incurring of a liability for the purpose of discharging approved commitments. In the case of commitments for programme cooperation, non-cash expenditures, which are recorded on an accrual basis, reflect the actual UNICEF input delivered during the period in the form of supplies, equipment and/or services. In the case of budget commitments, expenditures reflect obligations incurred during the financial year.

FINANCIAL PERIODS

The operating period of the organization, which is the calendar year, and is covered by the financial statements.

FINANCIAL REGULATIONS

Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

FUND BALANCE

The aggregate net value of UNICEF expressed as the net balance of total assets minus total liabilities. Consists of funds available for the implementation of programmes funded by general resources and supplementary funds as well as funds available for the acquisition of capital assets.

INCOME

Money or firm pledges received or accrued during a financial period that increase the resources of UNICEF for implementation of approved commitments.

UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "general resources" and "supplementary funds".

Income, deferred

Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, general resources

Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from GCO, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other

Also referred to as "miscellaneous income" for general resources.

Income other than the value of the voluntary contributions and the net income of GCO.

Income, supplementary funds

Specific contributions for programmes approved by the UNICEF Executive Board, in addition to general resources, which then become part of UNICEF programme commitments.

Consists of funds contributed to UNICEF by Governments, non-governmental organizations (NGOs) and the United Nations agencies for specific purposes.

INVENTORY

The value of supplies and equipment for programmes owned by the organization, as well as the GCO materials at the end of an accounting or financial period.

LIQUIDITY POLICY

Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between general resources cash disbursements and cash receipts. UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

LIQUIDITY REQUIREMENT

In order to meet UNICEF liquidity requirements, general resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected general resources income for the next fiscal year.

LOCAL CURRENCY

The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

OBLIGATION

A financial engagement involving a liability against the resources of the current financial period.

PLEDGE

A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

PROCUREMENT SERVICES

UNICEF assists Governments, United Nations agencies and NGOs working in the fields of benefit to children, by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see special accounts).

RATES OF EXCHANGE

The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

RESERVE FOR INSURANCE

A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. The reserve is then restored annually to the level of $200,000 by transfer from UNICEF income (other income). UNICEF also has a reserve of $100,000 for third-party liability.

SCHEDULE

Explanatory or supporting analyses accompanying financial statements.

SPECIAL ACCOUNTS

Funds accepted by UNICEF mainly to cover the costs of reimbursable procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income, therefore, for accounting and reporting purposes, they are recorded separately and distinguished from funds that are part of income and are spent for commitments approved by the Board.

SPECIFIC CONTRIBUTIONS

Programme recommendations are often prepared in excess of the input available from general resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions from donors. When a supplementary contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Board sessions).

STAFF ASSESSMENT

A deduction from the gross salary of a staff member of an amount in lieu of income tax.

UNENCUMBERED BALANCE

That portion of the budget commitments that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board (see commitments, unspent balance).

WRITE-OFF

An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.